



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE  
P.O. BOX 280  
CENTURIA, WI 54824

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JUDY JEPSEN of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2002
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK-TREASURER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CENTURIA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

**When was utility organized?** 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS JUDITH A. JEPSEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**

305 WISCONSIN AVEUNE

P.O. BOX 280

CENTURIA, WI 54824

**Telephone:** (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** STEVEN SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR PATRICK LEGGITT**Title:** CHAIRMAN**Office Address:**

305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

**Telephone:** (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** STEVEN SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR TONY WEINZIRL**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**  
305 WISCONSIN AVE  
P.O. BOX 280  
CENTURIA, WI 54824**Telephone:** (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

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**Name of utility commission/committee:**    WATER AND SEWER COMMISSION

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**Names of members of utility commission/committee:**MR WILLIAM JOHNSON, MEMBER  
MR LARRY KAMISH, MEMBER  
MR PATRICK LEGGITT, CHAIRMAN  
MR TONY WEINZIRL, MEMBER  
MR MERLE WULF, MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 12/30/195**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	193,073	188,581	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	162,758	130,430	<b>2</b>
Depreciation Expense (403)	36,995	35,607	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	13,380	12,655	<b>5</b>
<b>Total Operating Expenses</b>	<b>213,133</b>	<b>178,692</b>	
<b>Net Operating Income</b>	<b>(20,060)</b>	<b>9,889</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(20,060)</b>	<b>9,889</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	1,294	1,598	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>1,294</b>	<b>1,598</b>	
<b>Total Income</b>	<b>(18,766)</b>	<b>11,487</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(18,766)</b>	<b>11,487</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>13</b>
Amortization of Debt Discount and Expense (428)	275	509	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	1,050	1,950	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>1,325</b>	<b>2,459</b>	
<b>Net Income</b>	<b>(20,091)</b>	<b>9,028</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	287,338	230,645	<b>19</b>
Balance Transferred from Income (433)	(20,091)	9,028	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	47,665	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>267,247</b>	<b>287,338</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	193	4
INTEREST ON TEMPORARY INVESTMENTS	1,101	5
<b>Total (Acct. 419):</b>	1,294	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	92,062	0	101,011	0	<b>193,073</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	804				<b>804</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>91,258</b>	<b>0</b>	<b>101,011</b>	<b>0</b>	<b>192,269</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,562,953	1,457,537	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	548,519	511,599	<b>2</b>
<b>Net Utility Plant</b>	<b>1,014,434</b>	<b>945,938</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	34,459	36,983	<b>6</b>
Special Funds (125)	47,067	47,107	<b>7</b>
<b>Total Other Property and Investments</b>	<b>81,526</b>	<b>84,090</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	128,725	131,641	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	47,482	44,026	<b>11</b>
Other Accounts Receivable (143)	4,000	2,016	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,986	4,208	<b>14</b>
Materials and Supplies (150)	16,289	13,387	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>200,482</b>	<b>195,278</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39	314	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	4,883	<b>20</b>
<b>Total Deferred Debits</b>	<b>39</b>	<b>5,197</b>	
<b>Total Assets and Other Debits</b>	<b>1,296,481</b>	<b>1,230,503</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	355,992	251,678	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	267,247	287,338	<b>23</b>
<b>Total Proprietary Capital</b>	<b>623,239</b>	<b>539,016</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	20,000	40,000	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>20,000</b>	<b>40,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,221	6,166	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	300	600	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,521</b>	<b>6,766</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	31,442	31,442	<b>36</b>
<b>Total Deferred Credits</b>	<b>31,442</b>	<b>31,442</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	619,279	613,279	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,296,481</b>	<b>1,230,503</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	571,335	991,618	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>571,335</b>	<b>991,618</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	189,594	358,925	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>189,594</b>	<b>358,925</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>381,741</b>	<b>632,693</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	175,525	336,074			<b>511,599</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,462	23,533			<b>36,995</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	682	(682)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>14,144</b>	<b>22,851</b>	<b>0</b>	<b>0</b>	<b>36,995</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	75	0			<b>75</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>19</b>
<b>Balance End of Year</b>	<b>189,594</b>	<b>358,925</b>	<b>0</b>	<b>0</b>	<b>548,519</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.53%	2.51%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	14,081	11,645	2
Sewer utility	2,208	1,742	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>16,289</b>	<b>13,387</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2/23/94 G.O.REFUNDING BONDS	275	428	39	1
<b>Total</b>			<b>39</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	251,678	<b>1</b>
<b>Changes during year (explain):</b>		
UTILITY EXTENSION PAID BY VILLAGE'S TAX INCREMENTAL DISTRICT	104,314	<b>2</b>
<b>Balance end of year</b>	<b>355,992</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O.REFUND BONDS	02/23/1994	03/01/2002	4.50%	20,000	1
<b>Total for Account 223</b>				<b>20,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	10,546	2
Charged electric department expense		3
Charged sewer department expense	2,834	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>13,380</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	8,451	6
Social Security taxes	4,710	7
PSC Remainder Assessment	219	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>13,380</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
PROMISSORY NOTE 1/8/93 water	0			0	2
2/23/94 G.O. REFUNDING BONDS (WATER PORTION)	219	347	471	95	3
2/23/94 G.O. REFUNDING BONDS (SEWER PORTON)	381	703	879	205	4
<b>Subtotal</b>	<b>600</b>	<b>1,050</b>	<b>1,350</b>	<b>300</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>600</b>	<b>1,050</b>	<b>1,350</b>	<b>300</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	97,131	0	0	516,148	0	<b>613,279</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	3,000			3,000		<b>6,000</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>100,131</b>	<b>0</b>	<b>0</b>	<b>519,148</b>	<b>0</b>	<b>619,279</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				342,268		<b>342,268</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	34,459	2
<b>Total (Acct. 124):</b>	<b>34,459</b>	
<b>Special Funds (125):</b>		
SEWER EQUIPMENT REPLACEMENT FUND	47,067	3
<b>Total (Acct. 125):</b>	<b>47,067</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,297	5
Electric		6
Sewer (Regulated)	28,185	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>47,482</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
HOOKUP CHARGES FROM CUSTOMERS	4,000	11
<b>Total (Acct. 143):</b>	<b>4,000</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 2001 TAX ROLL	3,986	12
<b>Total (Acct. 145):</b>	<b>3,986</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
POSTPONED SPECIAL ASSESSMENTS	31,442	17
<b>Total (Acct. 253):</b>	<b>31,442</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	559,378	0	950,866	0	<b>1,510,244</b>	<b>1</b>
Materials and Supplies	12,863	0	1,975	0	<b>14,838</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	182,559	0	347,499	0	<b>530,058</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	98,631	0	517,648	0	<b>616,279</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>291,051</b>	<b>0</b>	<b>87,694</b>	<b>0</b>	<b>378,745</b>	
Net Operating Income	3,329	0	(23,389)	0	<b>(20,060)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.14%</b>	<b>N/A</b>	<b>-26.67%</b>	<b>N/A</b>	<b>-5.30%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	303,835	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	277,292	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>581,127</b>	
<b>Net Income</b>		
Net Income	(20,091)	5
<b>Percent Return on Proprietary Capital</b>	<b>-3.46%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

none

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**3. Extensions of service.**

WATER AND SEWER SERVICE EXTENSION INTO TAX INCREMENTAL DISTRICT.  
ASSETS INCLUDED WATER MAIN, SERVICES AND HYDRANT, AND SEWER  
COLLECTING MAINS AND SERVICE CONNECTIONS. ALL COSTS FUNDED BY TIF  
AND RECORDED AS CAPITAL PAID IN BY MUNICIPALITY. SPECIFIC AMOUNTS AND  
QUANTITIES INCLUDED IN STATISTICAL INFORMATION

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-17)

CHARGES OF \$500 PER INDIVIDUAL TO HOOKUP TO SYSTEM, SIX HOOKUP CHARGES WATER  
AND SIX HOOKUP CHARGES SEWER

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### Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Judith A. Jepsen, Village Clerk-Treasurer  
Centuria Municipal Water and Sewer Utility  
305 Wisconsin Avenue  
P.O. Box 280  
Centuria, WI 54824-0280

2001 Analytical Review DWCCA-1050-PJL

Dear Ms. Jepsen:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at [peter.leege@psc.state.wi.us](mailto:peter.leege@psc.state.wi.us).

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Centuria.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	90,739	1
<b>Total Sales of Water</b>	<b>90,739</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	206	2
Other Water Revenues (474)	1,117	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,323</b>	
<b>Total Operating Revenues</b>	<b>92,062</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	44,665	5
General Operating Expenses (680-690)	20,060	6
<b>Total Operation and Maintenance Expenses</b>	<b>64,725</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	13,462	7
Amortization Expense (404)		8
Taxes (408)	10,546	9
<b>Total Other Operating Expenses</b>	<b>24,008</b>	
<b>Total Operating Expenses</b>	<b>88,733</b>	
<b>NET OPERATING INCOME</b>	<b>3,329</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	234	10,447	38,216	4
Commercial	47	11,534	26,255	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>281</b>	<b>21,981</b>	<b>64,471</b>	
Private Fire Protection Service (462)	2		1,030	7
Public Fire Protection Service (463)	1		24,113	8
Other Sales to Public Authorities (464)	2	79	1,125	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>286</b>	<b>22,060</b>	<b>90,739</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	24,113	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>24,113</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	206	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>206</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	804	7
<b>Other (specify):</b>		
SERVICE WORK FOR CUSTOMERS	313	8
<b>Total Other Water Revenues (474)</b>	<b>1,117</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	21,340	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,511	3
Chemicals (630)	3,581	4
Supplies and Expenses (640)	2,245	5
Repairs of Water Plant (650)	9,538	6
Transportation Expenses (660)	450	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>44,665</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,284	8
Office Supplies and Expenses (681)	642	9
Outside Services Employed (682)	1,203	10
Insurance Expense (684)	2,128	11
Employees Pensions and Benefits (686)	7,072	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,731	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>20,060</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>64,725</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		8,451	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		235	<b>2</b>
<b>Net property tax equivalent</b>		<b>8,216</b>	
Social Security		2,222	<b>3</b>
PSC Remainder Assessment		108	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>10,546</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.256590				3
County tax rate	mills		5.960440				4
Local tax rate	mills		7.131860				5
School tax rate	mills		10.032010				6
Voc. school tax rate	mills		1.667370				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.048270</b>				10
Less: state credit	mills		1.388181				11
<b>Net tax rate</b>	mills		<b>23.660089</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.131860</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.699380</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.831240</b>				17
<b>Total Tax Rate</b>	mills		<b>25.048270</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.751798</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.660089</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.787608</b>				21
Utility Plant, Jan. 1	\$	547,420	547,420				22
Materials & Supplies	\$	11,646	11,646				23
<b>Subtotal</b>	\$	<b>559,066</b>	<b>559,066</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>559,066</b>	<b>559,066</b>				26
Assessment Ratio	dec.		0.779438				27
<b>Assessed Value</b>	\$	<b>435,757</b>	<b>435,757</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.787608</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>7,751</b>	<b>7,751</b>				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>8,451</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	176		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,864		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>48,040</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,138		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,473		20
<b>Total Pumping Plant</b>	<b>86,585</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,375		23
<b>Total Water Treatment Plant</b>	<b>28,375</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	151		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			176	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,864	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>48,040</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,974	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,138	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,473	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>86,585</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			28,375	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>28,375</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			151	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	9,937		26
Transmission and Distribution Mains (343)	238,755	10,477	27
Fire Mains (344)	0		28
Services (345)	48,692	8,282	29
Meters (346)	33,929	341	30
Hydrants (348)	46,617	4,887	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>378,081</b>	<b>23,987</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	737		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,604		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>6,341</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>547,422</b>	<b>23,987</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>547,422</b>	<b>23,987</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			9,937 26
Transmission and Distribution Mains (343)			249,232 27
Fire Mains (344)			0 28
Services (345)	75		56,899 29
Meters (346)			34,270 30
Hydrants (348)			51,504 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>75</b>	<b>0</b>	<b>401,993</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			737 36
Transportation Equipment (373)			0 37
Other General Equipment (379)		1	5,605 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>1</b>	<b>6,342</b>
<b>Total utility plant in service directly assignable</b>	<b>75</b>	<b>1</b>	<b>571,335</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>75</b>	<b>1</b>	<b>571,335</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,266	2,266	1
February			2,093	2,093	2
March			2,308	2,308	3
April			2,183	2,183	4
May			2,669	2,669	5
June			2,324	2,324	6
July			2,817	2,817	7
August			2,646	2,646	8
September			2,222	2,222	9
October			2,495	2,495	10
November			2,823	2,823	11
December			2,763	2,763	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>29,609</b>	<b>29,609</b>	
Less: Water sold				22,060	13
Volume pumped but not sold				7,549	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				2,150	16
Volume related to equipment/system malfunction				2,651	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,801	19
Volume pumped but unaccounted for				2,748	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				294	23
Date of maximum: 11/13/2001					24
Cause of maximum:					25
FLUSHING FOR WATER QUALITY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				45	26
Date of minimum: 5/27/2001					27
Total KWH used for pumping for the year				86,560	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
FIRST STREET	3	262	12	504,000	Yes	<b>1</b>
WISCONSIN AVENUE	4	244	6	180,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	4		<b>1</b>
Location	FIRST AVENUE	WISCONSIN AVENUE		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	GENERAL ELECTRIC	GOULD		<b>5</b>
Year Installed	1987	1990		<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE		<b>7</b>
Actual Capacity (gpm)	500	80		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS		<b>10</b>
Year Installed	1987	1985		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	40	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1926		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	250		10
			11
Total capacity in gallons (actual)	75,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,863	0	0	0	2,863	1
M	D	4.000	2,603	0	0	0	2,603	2
M	D	6.000	20,602	0	0	0	20,602	3
M	D	8.000	6,315	295	0	0	6,610	4
Total Within Municipality			32,383	295	0	0	32,678	
Total Utility			32,383	295	0	0	32,678	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	258	0	1	0	257	11	1
M	1.000	17	0	0	0	17	5	2
M	1.500	3	1	0	0	4	1	3
M	2.000	6	6	0	0	12	5	4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>287</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>293</b>	<b>22</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	329	0	0	0	329	27	1
1.000	18	0	0	0	18	0	2
1.250	1	0	0	0	1	0	3
1.500	3	1	0	0	4	0	4
2.000	6	0	0	0	6	0	5
<b>Total:</b>	<b>357</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>358</b>	<b>27</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	265	30	0	4	0	30	329	1
1.000	0	13	0	2	0	3	18	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	0	0	0	0	4	4
2.000	0	3	0	2	0	1	6	5
<b>Total:</b>	<b>265</b>	<b>51</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>34</b>	<b>358</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	54	1			55	2
<b>Total Fire Hydrants</b>	<b>54</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>55</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS AC 630 IN 2001 INCLUDES PURCHASE OF NEW METERING PUMP AT COST OF \$1,085.

REPAIRS TO PLANT AC650 INCLUDES FINAL YEAR WATER TOWER PAINTING AMORTIZATION IN AMOUNT OF \$4,883

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### Water Utility Plant in Service (Page W-08)

UTILITY ADDITIONS FUNDED BY TAX INCREMENTAL DISTRICT IN 2001 WERE AS FOLLOWS  
MAIN \$10,477; SERVICES \$7,823; HYDRANTS \$4,888

ALL OTHER UTILITY ADDITIONS FUNDED FROM UTILITY RESERVES

ADJUSTMENT OF \$1 IS DUE TO ROUNDING

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### Water Mains (Page W-15)

ADDITIONS COST 10,477 AND FUNDED BY TIF AND RECORDED VIA CAPITAL PAID IN BY MUNICIPALITY (CPIBM)

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### Water Services (Page W-16)

ADDITONS FUND BY TIF COST \$7,823, SIX TWO INCH, AND RECORDED VIA CAPITAL PAID IN BY MUNICIPALITY (CPIBM)

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### Hydrants and Distribution System Valves (Page W-18)

HYDRANT INSTALLED AS PART OF TIF PROJECT AND COST \$4,888 AND RECORDED VIA CAPITAL PAID IN BY MUNICIPALITY (CPIBM)

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	94,683	1
<b>Total Sewage Operating Revenues</b>	<b>94,683</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	328	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	6,000	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>6,328</b>	
<b>Total Operating Revenues</b>	<b>101,011</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	52,956	8
Maintenance Expenses (831-834)	6,765	9
Customer Accounting & Collection Expenses (840-843)	6,709	10
Administrative and General Expenses (850-857)	31,603	11
<b>Total Operation and Maintenance Expenses</b>	<b>98,033</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,533	12
Amortization Expense (404)		13
Taxes (408)	2,834	14
<b>Total Other Operating Expenses</b>	<b>26,367</b>	
<b>Total Operating Expenses</b>	<b>124,400</b>	
<b>NET OPERATING INCOME</b>	<b>(23,389)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	223	10,169	49,441	5
Commercial Revenues	45	11,491	44,557	6
Industrial Revenues				7
Revenues from Public Authorities	2	79	685	8
<b>Total Measured Service to General Customers (622)</b>	<b>270</b>	<b>21,739</b>	<b>94,683</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>270</b>	<b>21,739</b>	<b>94,683</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	328	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>328</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
HEALTH BENEFIT CHARGE TO MUNICIPALIT	6,000	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>6,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	24,177	1
Power and Fuel for Pumping (821)	3,451	2
Power and Fuel for Aeration Equipment (822)	13,389	3
Chlorine (823)	2,989	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,500	8
Transportation Expenses (828)	450	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>52,956</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	75	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	6,690	13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>6,765</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	6,284	15
Flat Rate Inspections (841)		16
Meter Reading (842)	425	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>6,709</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	475	20
Outside Services Employed (852)	16,737	21
Insurance Expense (853)	2,128	22
Employees Pensions and Benefits (854)	8,016	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	3,497	<b>25</b>
Rents (857)	750	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>31,603</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>98,033</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		2,488	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		235	<b>2</b>
PSC Remainder Assessment		111	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>2,834</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	5,140	3,892	6
Collecting Mains and Accessories (313)	279,215	77,611	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>284,355</b>	<b>81,503</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	59,742		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>59,742</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	40,480		17
Structures and Improvements (331)	337,158		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	42,238		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	88,847		25
Flow Metering and Monitoring Equipment (339)	15,747		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			9,032	6
Collecting Mains and Accessories (313)			356,826	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>365,858</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			59,742	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>59,742</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			40,480	17
Structures and Improvements (331)			337,158	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			42,238	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			88,847	25
Flow Metering and Monitoring Equipment (339)			15,747	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	20,732		28
<b>Total Treatment and Disposal Plant</b>	<b>545,202</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	737		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	20,079		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>20,816</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>910,115</b>	<b>81,503</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>910,115</b>	<b>81,503</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>20,732</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>545,202</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>0</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>0</b>	<b>31</b>
Computer Equipment (372.1)			<b>737</b>	<b>32</b>
Transportation Equipment (373)			<b>0</b>	<b>33</b>
Other General Equipment (379)			<b>20,079</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>20,816</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>991,618</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>991,618</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	263	7	0	0	270		1
Sewer	6.000	1	0	0	0	1		2
<b>Total Utility</b>		<b>264</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>271</b>	<b>0</b>	



**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	1,524	0	0	0	<b>1,524</b>	<b>1</b>
8.000	19,429	2,005	0	0	<b>21,434</b>	<b>2</b>
10.000	3,698	0	0	0	<b>3,698</b>	<b>3</b>
<b>Total Utility</b>	<b>24,651</b>	<b>2,005</b>	<b>0</b>	<b>0</b>	<b>26,656</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

AC820 SUPERVISION AND LABOR-INCREASE DUE TO HAVING A FULL STAFF IN 2001 WHEN IN 2000 THE UTILITY WAS SHORT A PORTION OF A POSITION

AC827 OPERATING SUPPLIES AND EXP-UTILITY INCURRED SUBSTANTIAL INCREASES IN TESTING COSTS IN 2001 OVER 2000

AC 833 MAINT OF PLANT-REPLACE BLOWER MOTER AT PLANT \$5,423

AC852 OUTSIDE SERVICES EMPLOYED. ENGINEER REVIEW OF NEEDS AND OPERATIONS COST \$15,534 IN 2001.

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### Sewer Utility Plant in Service (Page S-07)

UTILITY EXTENSION INCLUDED AS PART OF LARGER TAX INCREMENTAL DISTRICT PROJECT. SERVICE CONNECTIONS \$3,515 AND COLLECTING MAINS \$77,611 CAPITALIZED AND FUNDED BY TIF DISTRICT AND RECORDED TO RECORDS IN 2001 VIA CAPITAL PAID IN BY MUNICIPALITY.

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### Sewer Services (Page S-09)

SIX INSTALLED AS PART OF TAX INCREMENTAL DISTRICT PROJECT AT COSTS OF \$3,515, AND ONE BY UTILITY AT COST OF \$377

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### Sewer Mains (Page S-10)

NEW MAINS RECORDED FROM TIF PROJECT, COST \$77,611. RECORDED WITH CAPITAL PAID IN BY MUNICIPALITY

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